

Des Plaines Public Library

Monthly Financial Report

For the Month Ended
September 30, 2020

Prepared by:

Lauterbach & Amen, LLP

Monthly Compilation Opinion



October 02, 2020

Members of the Board of Trustees:

Des Plaines Public Library
1501 Ellinwood Street
Des Plaines, IL 60016

Management is responsible for the accompanying modified cash basis balance sheet of the Des Plaines Public Library as of September 30, 2020 and the related modified cash basis statements of revenues and expenditures and changes in fund balance for the one month and the Nine Months then ended, and the accompanying other supplementary information as referred to in the table of contents. We have performed the compilation engagement in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have not audited or reviewed the accompanying financial statements and other supplementary information nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements.

Other Matter

The other supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement. We have not audited or reviewed the other supplementary information nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the other supplementary information.

Management has elected to omit substantially all of the disclosures, Management Discussion and Analysis (MD&A), and Required Supplementary Information (RSI) required by the modified cash basis of accounting. If the omitted disclosures were included in the financial statements and other supplementary information, they might influence the user's conclusions about the Library's assets, liabilities, fund balances, revenues and expenditures. Accordingly, these financial statements and other supplementary information are not designed for those who are not informed about such matters.

Respectfully Submitted,

Lauterbach & Amen, LLP

Lauterbach & Amen, LLP

Financial Statements

Des Plaines Public Library
Governmental Funds Balance Sheet
As of September 30, 2020

| | <u>Library Fund</u> | <u>Capital Projects Fund</u> | <u>Total</u> |
|--|-------------------------|----------------------------------|-------------------------|
| ASSETS | | | |
| Cash and Investments | \$ 3,977,518.37 | \$ 1,699,065.65 | \$ 5,676,584.02 |
| Prepays | - | 0.00 | - |
| Receivables | | | |
| Receivable - Property Taxes | 6,076,487.72 | - | 6,076,487.72 |
| Receivable - Grants | - | - | - |
| Receivable - Miscellaneous | - | - | - |
| Total Assets | <u>\$ 10,054,006.09</u> | <u>\$ 1,699,065.65</u> | <u>\$ 11,753,071.74</u> |
| LIABILITIES | | | |
| Accounts Payable | \$ 181,856.41 | \$ 42,995.00 | \$ 224,851.41 |
| Accrued Payroll | - | - | - |
| Due to other funds | 299,319.48 | - | 299,319.48 |
| Total Liabilities | <u>481,175.89</u> | <u>42,995.00</u> | <u>524,170.89</u> |
| Deferred Inflows of Resources | | | |
| Property Taxes | 6,069,500.00 | - | 6,069,500.00 |
| Total Liabilities and Deferred Inflows of Resources | <u>6,550,675.89</u> | <u>42,995.00</u> | <u>6,593,670.89</u> |
| FUND BALANCE | | | |
| Fund Balance - Unreserved | 3,468,579.40 | 1,656,070.65 | 5,124,650.05 |
| Fund Balance - Reserved for Prepays | 34,750.80 | - | 34,750.80 |
| Total Fund Balance | <u>3,503,330.20</u> | <u>1,656,070.65</u> | <u>5,159,400.85</u> |
| Total Liabilities, Deferred Inflows of Resources and Fund Balance | <u>\$ 10,054,006.09</u> | <u>\$ 1,699,065.65</u> | <u>\$ 11,753,071.74</u> |

Des Plaines Public Library

**Governmental Funds Statement of Revenues,
Expenditures, and Changes In Fund Balances**

For the 9 Months Ended September 30, 2020

| | General Fund | Capital Improvements Fund | Total |
|------------------------------------|-------------------------|--------------------------------------|---------------------|
| REVENUES | | | |
| Taxes | \$ 5,536,695.74 | \$ - | \$ 5,536,695.74 |
| Intergovernmental | 119,449.00 | - | 119,449.00 |
| Fines & Fees | 16,275.71 | - | 16,275.71 |
| Interest | 15,329.41 | 9,533.03 | 24,862.44 |
| Special Events and Programs | 5,311.69 | - | 5,311.69 |
| Miscellaneous | 45,736.65 | - | 45,736.65 |
| Total Revenues | 5,738,798.20 | 9,533.03 | 5,748,331.23 |
| EXPENDITURES | | | |
| Personnel | \$ 2,128,107.39 | \$ - | \$ 2,128,107.39 |
| Operating | 1,594,070.81 | - | 1,594,070.81 |
| Library Materails | 596,956.30 | - | 596,956.30 |
| Capital Outlay | 41,530.74 | 118,876.43 | 160,407.17 |
| Other Expenditures | 30,924.83 | - | 27,971.19 |
| Total Expenditures | 4,395,088.49 | 124,876.43 | 4,519,964.92 |
| Net Change in Fund Balances | 1,343,709.71 | (115,343.40) | 1,228,366.31 |
| FUND BALANCES | | | |
| Beginning of the year | 2,159,620.49 | 1,771,414.05 | 3,931,034.54 |
| End of the period | \$ 3,503,330.20 | \$ 1,656,070.65 | \$ 5,159,400.85 |

Supplementary Information

Des Plaines Public Library

Treasurer's Report as of September 30, 2020

| <u>Institution</u> | <u>Invested</u> |
|---|-----------------------------------|
| 201-1101000 - Petty Cash | <u>500.00</u> |
| 201-1102015 - First Midwest Operating #8100292260 | 169,642.58 |
| 202-1102015 - First Midwest Operating #8100292260 | <u>259,210.58</u> |
| | <u>428,853.16</u> |
| 201-1102028 - Cash Library Donations | <u>211,567.47</u> |
| 201-1102079 - IL Funds - 151600222591 | 3,595,808.32 |
| 202-1102079 - IL Funds - 151600222591 | <u>1,439,855.07</u> |
| | <u>5,035,663.39</u> |
| 201-1104006 - Investments - Certificates of Deposit | <u>0.00</u> |
| Total Invested | <u><u>5,676,584.02</u></u> |

Des Plaines Public Library
Balance Sheet as of September 30, 2020

| | <u>Beginning</u> <u>Balance</u> | <u>M.T.D.</u> <u>Changes</u> | <u>Ending</u> <u>Balance</u> |
|---|------------------------------------|---------------------------------|---------------------------------|
| <hr/> Library Fund <hr/> | | | |
| <u>Assets</u> | | | |
| 1101000 - Petty Cash | 500.00 | 0.00 | 500.00 |
| 1102015 - First Midwest Operating #8100292260 | 483,602.51 | (313,959.93) | 169,642.58 |
| 1102028 - Cash Library Donations | 208,751.56 | 2,815.91 | 211,567.47 |
| 1102079 - IL Funds - 151600222591 | 3,552,442.09 | 43,366.23 | 3,595,808.32 |
| 1118000 - Receivable - Property Taxes | <u>6,076,487.72</u> | <u>0.00</u> | <u>6,076,487.72</u> |
| | <u>10,321,783.88</u> | <u>(267,777.79)</u> | <u>10,054,006.09</u> |
| <u>Liabilities and Fund Balance</u> | | | |
| <u>Liabilities</u> | | | |
| 2401000 - Accounts Payable | 151,385.71 | 30,470.70 | 181,856.41 |
| 2430707 - Due to Library Comp Abs | 299,319.48 | 0.00 | 299,319.48 |
| 2470000 - Deferred Revenue - Property Tax | <u>6,069,500.00</u> | <u>0.00</u> | <u>6,069,500.00</u> |
| | <u>6,520,205.19</u> | <u>30,470.70</u> | <u>6,550,675.89</u> |
| <u>Fund Balance</u> | | | |
| 3720010 - Fund Balance - Reserved for Prepaid Items | 34,750.80 | 0.00 | 34,750.80 |
| 3730000 - Fund Balance - Unreserved | <u>2,124,869.69</u> | <u>0.00</u> | <u>2,124,869.69</u> |
| | <u>2,159,620.49</u> | <u>0.00</u> | <u>2,159,620.49</u> |
| Total Liabilities and Fund Balance | <u>8,679,825.68</u> | <u>30,470.70</u> | <u>8,710,296.38</u> |
| Excess Revenues Over Expenses | <u>1,641,958.20</u> | <u>(298,248.49)</u> | <u>1,343,709.71</u> |

Des Plaines Public Library
Balance Sheet as of September 30, 2020

| | <u>Beginning</u> <u>Balance</u> | <u>M.T.D.</u> <u>Changes</u> | <u>Ending</u> <u>Balance</u> |
|---|------------------------------------|---------------------------------|---------------------------------|
| <u>Capital Projects Fund</u> | | | |
| <u>Assets</u> | | | |
| 1102015 - First Midwest Operating #8100292260 | 219,457.57 | 39,753.01 | 259,210.58 |
| 1102079 - IL Funds - 151600222591 | 1,482,695.13 | (42,840.06) | 1,439,855.07 |
| | 1,702,152.70 | (3,087.05) | 1,699,065.65 |
| <u>Liabilities and Fund Balance</u> | | | |
| <u>Liabilities</u> | | | |
| 2401000 - Accounts Payable | 3,241.99 | 39,753.01 | 42,995.00 |
| | 3,241.99 | 39,753.01 | 42,995.00 |
| <u>Fund Balance</u> | | | |
| 3730000 - Fund Balance - Unreserved | 1,771,414.05 | 0.00 | 1,771,414.05 |
| Total Liabilities and Fund Balance | 1,774,656.04 | 39,753.01 | 1,814,409.05 |
| Excess Revenues Over Expenses | (72,503.34) | (42,840.06) | (115,343.40) |
| <u>Compensated Absences Fund</u> | | | |
| <u>Assets</u> | | | |
| 1120201 - Due From Library | 299,319.48 | 0.00 | 299,319.48 |
| | 299,319.48 | 0.00 | 299,319.48 |
| <u>Liabilities and Fund Balance</u> | | | |
| <u>Liabilities</u> | | | |
| 2450035 - Accrued ST-LT Comp Absence | 97,172.29 | 0.00 | 97,172.29 |
| 2490010 - Compensated Absences Payable | 202,147.19 | 0.00 | 202,147.19 |
| | 299,319.48 | 0.00 | 299,319.48 |
| <u>Fund Balance</u> | | | |
| 3720010 - Fund Balance - Reserved for Prepaid Items | 0.00 | 0.00 | 0.00 |
| 3730000 - Fund Balance - Unreserved | 0.00 | 0.00 | 0.00 |
| 3740000 - Fund Balance - Unrestricted | 0.00 | 0.00 | 0.00 |
| 3750000 - Fund Balance - Temporarily Restricted | 0.00 | 0.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 |
| Total Liabilities and Fund Balance | 299,319.48 | 0.00 | 299,319.48 |
| Excess Revenues Over Expenses | 0.00 | 0.00 | 0.00 |

See Accountants' Compilation Report

Des Plaines Public Library
Balance Sheet as of September 30, 2020

| | <u>Beginning</u> <u>Balance</u> | <u>M.T.D.</u> <u>Changes</u> | <u>Ending</u> <u>Balance</u> |
|---|------------------------------------|---------------------------------|---------------------------------|
| <hr/> Fixed Assets Fund <hr/> | | | |
| <u>Assets</u> | | | |
| 1203000 - Fixed Assets - Improvements | 2,461,912.00 | 0.00 | 2,461,912.00 |
| 1204201 - Fixed Assets - Library Equipment | 1,170,683.00 | 0.00 | 1,170,683.00 |
| 1204300 - Fixed Assets - Vehicles | 24,954.39 | 0.00 | 24,954.39 |
| 1207000 - Fixed Assets - Construction In Progress | 100,000.00 | 0.00 | 100,000.00 |
| 1209900 - Fixed Assets - Accumulated Depreciation | <u>(1,177,741.00)</u> | <u>0.00</u> | <u>(1,177,741.00)</u> |
| | <u>2,579,808.39</u> | <u>0.00</u> | <u>2,579,808.39</u> |
| <u>Liabilities and Fund Balance</u> | | | |
| <u>Liabilities</u> | | | |
| <u>Fund Balance</u> | | | |
| 3730000 - Fund Balance - Unreserved | <u>2,579,808.39</u> | <u>0.00</u> | <u>2,579,808.39</u> |
| | <u>2,579,808.39</u> | <u>0.00</u> | <u>2,579,808.39</u> |
| Total Liabilities and Net Capital Assets | <u>2,579,808.39</u> | <u>0.00</u> | <u>2,579,808.39</u> |
| Excess Revenues Over Expenses | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |

**Des Plaines Public Library
Revenue Report
For the 9 Months Ended September 30, 2020**

| <u>Library Fund</u> | <u>Received this Month</u> | <u>Received this Year</u> | <u>Budgeted Receipts</u> | <u>Uncollected Receipts</u> | <u>Prct. Collected</u> |
|---|--------------------------------|-------------------------------|------------------------------|---------------------------------|----------------------------|
| <u>Taxes</u> | | | | | |
| 201-4810025 - Property Taxes 2012 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 201-4810026 - Property Taxes 2013 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 201-4810027 - Property Taxes 2014 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 201-4810028 - Property Taxes 2015 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 201-4810029 - Property Taxes 2016 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 201-4810030 - Property Taxes 2017 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 201-4810031 - Property Taxes 2018 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 201-4810032 - Property Taxes 2019 | 78,856.85 | 5,536,695.74 | 6,100,000.00 | 563,304.26 | 90.77 |
| | <u>78,856.85</u> | <u>5,536,695.74</u> | <u>6,100,000.00</u> | <u>563,304.26</u> | <u>90.77</u> |
| <u>Intergovernmental</u> | | | | | |
| 201-4810800 - Personal Property Replacement Tax | 0.00 | 46,494.00 | 92,988.00 | 46,494.00 | 50.00 |
| 201-4822040 - State Grant - Per Capita | 72,955.00 | 72,955.00 | 73,000.00 | 45.00 | 99.94 |
| 201-4822090 - Grant Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 201-4822095 - State Grant - Library | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 0.00 |
| | <u>72,955.00</u> | <u>119,449.00</u> | <u>168,988.00</u> | <u>49,539.00</u> | <u>70.68</u> |
| <u>Fines & Fees</u> | | | | | |
| 201-4850101 - Library Fees | 15.23 | 2,253.25 | 9,000.00 | 6,746.75 | 25.04 |
| 201-4850102 - Library Fines | 548.34 | 7,287.11 | 30,000.00 | 22,712.89 | 24.29 |
| 201-4850201 - Copying Fees | 713.85 | 5,308.85 | 27,000.00 | 21,691.15 | 19.66 |
| 201-4850207 - Non-Res Cards | 139.00 | 1,320.50 | 3,000.00 | 1,679.50 | 44.02 |
| 201-4850208 - Meeting Room Fees | 0.00 | 106.00 | 3,000.00 | 2,894.00 | 3.53 |
| | <u>1,416.42</u> | <u>16,275.71</u> | <u>72,000.00</u> | <u>55,724.29</u> | <u>22.61</u> |
| <u>Special Programs & Events</u> | | | | | |
| 201-4850215 - Friends of the Library Reimbursements | 0.00 | 5,311.69 | 5,000.00 | (311.69) | 106.23 |
| | <u>0.00</u> | <u>5,311.69</u> | <u>5,000.00</u> | <u>(311.69)</u> | <u>106.23</u> |
| <u>Interest</u> | | | | | |
| 201-4890010 - Interest Income | 388.99 | 15,329.41 | 76,000.00 | 60,670.59 | 20.17 |
| | <u>388.99</u> | <u>15,329.41</u> | <u>76,000.00</u> | <u>60,670.59</u> | <u>20.17</u> |
| <u>Other Revenue</u> | | | | | |
| 201-4899900 - Miscellaneous Revenue | 812.00 | 34,972.89 | 50,000.00 | 15,027.11 | 69.95 |
| 201-4899910 - Vending Machine Revenue | 11.79 | 385.21 | 1,500.00 | 1,114.79 | 25.68 |
| 201-4899920 - Library Donations | 2,809.00 | 6,934.00 | 5,000.00 | (1,934.00) | 138.68 |
| 201-4899940 - Friends Book Sale | 529.25 | 3,444.55 | 0.00 | (3,444.55) | 0.00 |
| | <u>4,162.04</u> | <u>45,736.65</u> | <u>56,500.00</u> | <u>10,763.35</u> | <u>80.95</u> |
| Total Library Fund | <u>157,779.30</u> | <u>5,738,798.20</u> | <u>6,478,488.00</u> | <u>739,689.80</u> | <u>88.58</u> |

See Accountants' Compilation Report

**Des Plaines Public Library
Revenue Report
For the 9 Months Ended September 30, 2020**

| | <u>Received this Month</u> | <u>Received this Year</u> | <u>Budgeted Receipts</u> | <u>Uncollected Receipts</u> | <u>Prct. Collected</u> |
|--|--------------------------------|-------------------------------|------------------------------|---------------------------------|----------------------------|
| <u>Capital Projects Fund</u> | | | | | |
| <u>Interest</u> | | | | | |
| 202-4890010 - Interest Income | <u>154.94</u> | <u>9,533.03</u> | <u>100.00</u> | <u>(9,433.03)</u> | <u>9,533.03</u> |
| | <u>154.94</u> | <u>9,533.03</u> | <u>100.00</u> | <u>(9,433.03)</u> | <u>9,533.03</u> |
| <u>Other Financing Sources</u> | | | | | |
| 202-4898902 - Transfer from Library Fund | <u>0.00</u> | <u>0.00</u> | <u>500,000.00</u> | <u>500,000.00</u> | <u>0.00</u> |
| | <u>0.00</u> | <u>0.00</u> | <u>500,000.00</u> | <u>500,000.00</u> | <u>0.00</u> |
| Total Capital Projects Fund | <u><u>154.94</u></u> | <u><u>9,533.03</u></u> | <u><u>500,100.00</u></u> | <u><u>490,566.97</u></u> | <u><u>1.91</u></u> |
| Total of All Funds | <u><u>157,934.24</u></u> | <u><u>5,748,331.23</u></u> | <u><u>6,978,588.00</u></u> | <u><u>1,230,256.77</u></u> | <u><u>82.37</u></u> |

See Accountants' Compilation Report

**Des Plaines Public Library
Expense Report
For the 9 Months Ended September 30, 2020**

| <u>Library Fund</u> | <u>M.T.D. Expended</u> | <u>Y.T.D. Expended</u> | <u>Budgeted Amount</u> | <u>Budgeted Remain.</u> | <u>Prct. Expend.</u> |
|--|----------------------------|----------------------------|----------------------------|-----------------------------|--------------------------|
| Salaries | | | | | |
| 5910100 - Full-time Salaries | 175,790.36 | 1,633,939.58 | 2,410,733.00 | 776,793.42 | 67.78 |
| 5910200 - Part-time Salaries | <u>45,819.99</u> | <u>494,167.81</u> | <u>834,840.00</u> | <u>340,672.19</u> | <u>59.19</u> |
| | <u>221,610.35</u> | <u>2,128,107.39</u> | <u>3,245,573.00</u> | <u>1,117,465.61</u> | <u>65.57</u> |
| Benefits | | | | | |
| 5918010 - Unemployment Compensation | 0.00 | 0.00 | 11,000.00 | 11,000.00 | 0.00 |
| 5918020 - Employer Contribution - FICA | 16,256.98 | 166,198.76 | 241,013.00 | 74,814.24 | 68.96 |
| 5918021 - Employer Contribution - IMRF | 22,341.92 | 201,735.09 | 309,489.00 | 107,753.91 | 65.18 |
| 5918040 - Life Insurance Premiums | 131.14 | 1,313.06 | 1,932.00 | 618.94 | 67.96 |
| 5918050 - PPO Insurance Premiums | 25,625.36 | 252,739.76 | 321,453.00 | 68,713.24 | 78.62 |
| 5918051 - HMO Insurance Premiums | 13,615.48 | 162,896.56 | 236,951.00 | 74,054.44 | 68.75 |
| 5918055 - Dental Insurance Premiums | 1,398.56 | 13,852.55 | 20,485.00 | 6,632.45 | 67.62 |
| 5918070 - Workers Compensation | <u>0.00</u> | <u>12,055.00</u> | <u>14,000.00</u> | <u>1,945.00</u> | <u>86.11</u> |
| | <u>79,369.44</u> | <u>810,790.78</u> | <u>1,156,323.00</u> | <u>345,532.22</u> | <u>70.12</u> |
| Contractual Services | | | | | |
| 5920100 - Legal Fees | 1,068.00 | 1,644.00 | 6,000.00 | 4,356.00 | 27.40 |
| 5920110 - Professional Services | 35,805.90 | 360,527.99 | 431,416.00 | 70,888.01 | 83.57 |
| 5920120 - Communication Services | 3,442.46 | 19,066.07 | 22,000.00 | 2,933.93 | 86.66 |
| 5920140 - Integrated Library System | 0.00 | 67,289.86 | 90,600.00 | 23,310.14 | 74.27 |
| 5920202 - Conferences | 100.00 | 4,461.48 | 5,000.00 | 538.52 | 89.23 |
| 5920204 - Training | 0.00 | 59.99 | 0.00 | (59.99) | 0.00 |
| 5920220 - Membership Dues | 40.00 | 5,325.25 | 7,000.00 | 1,674.75 | 76.08 |
| 5920230 - Publication of Notices | 0.00 | 112.05 | 0.00 | (112.05) | 0.00 |
| 5920990 - Property/Liability Insurance | 0.00 | 33,428.00 | 44,000.00 | 10,572.00 | 75.97 |
| 5930010 - R&M Equipment | 6,452.33 | 73,147.69 | 84,475.00 | 11,327.31 | 86.59 |
| 5930020 - R&M Buildings & Structures | 3,819.50 | 62,822.36 | 128,890.00 | 66,067.64 | 48.74 |
| 5930030 - R&M Vehicles | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| 5930210 - Rental of Equipment | 657.91 | 11,417.74 | 19,300.00 | 7,882.26 | 59.16 |
| 5930320 - Cleaning/Custodial Services | 4,892.50 | 48,948.38 | 69,460.00 | 20,511.62 | 70.47 |
| 5930490 - Refuse Contract | 360.00 | 3,077.40 | 4,320.00 | 1,242.60 | 71.24 |
| 5960040 - Pre-Employment Testing | 0.00 | 452.15 | 3,000.00 | 2,547.85 | 15.07 |
| 5960065 - Bank Fees | 0.00 | 0.00 | 300.00 | 300.00 | 0.00 |
| 5960070 - Mileage | 0.00 | 40.00 | 500.00 | 460.00 | 8.00 |
| 5960210 - Special Event Programming | 3,001.94 | 35,878.46 | 70,450.00 | 34,571.54 | 50.93 |
| 5960990 - Misc. Contractual Services | <u>7,068.19</u> | <u>55,581.16</u> | <u>102,145.00</u> | <u>46,563.84</u> | <u>54.41</u> |
| | <u>66,708.73</u> | <u>783,280.03</u> | <u>1,089,856.00</u> | <u>306,575.97</u> | <u>71.87</u> |
| Commodities | | | | | |
| 5970100 - Supplies | 1,495.49 | 14,923.67 | 49,000.00 | 34,076.33 | 30.46 |
| 5970110 - Meals | 0.00 | 60.52 | 2,000.00 | 1,939.48 | 3.03 |
| 5970115 - Supplies - Dept/Other | 3,842.18 | 11,805.07 | 17,700.00 | 5,894.93 | 66.70 |
| 5970170 - Janitorial | 3,596.56 | 10,751.04 | 19,000.00 | 8,248.96 | 56.58 |
| 5970260 - Postage & Parcel | 545.27 | 4,187.08 | 6,000.00 | 1,812.92 | 69.78 |
| 5970500 - Water Bill | 0.00 | 3,026.92 | 12,000.00 | 8,973.08 | 25.22 |

See Accountants' Compilation Report

**Des Plaines Public Library
Expense Report
For the 9 Months Ended September 30, 2020**

| | <u>M.T.D.</u> <u>Expended</u> | <u>Y.T.D.</u> <u>Expended</u> | <u>Budgeted</u> <u>Amount</u> | <u>Budgeted</u> <u>Remain.</u> | <u>Prct.</u> <u>Expend.</u> |
|---|----------------------------------|----------------------------------|----------------------------------|-----------------------------------|--------------------------------|
| 5970600 - Ebooks/Books | 30,628.56 | 194,981.29 | 368,000.00 | 173,018.71 | 52.98 |
| 5970610 - E-audio/Audio | 6,217.55 | 57,583.40 | 80,000.00 | 22,416.60 | 71.98 |
| 5970620 - E-Subscriptions/Subscriptions | (3.96) | 51,731.97 | 68,430.00 | 16,698.03 | 75.60 |
| 5970630 - Visual Materials | 20,966.52 | 87,490.13 | 167,000.00 | 79,509.87 | 52.39 |
| 5970640 - Databases | 10,048.99 | 143,966.58 | 185,000.00 | 41,033.42 | 77.82 |
| 5970810 - Natural Gas | 202.39 | 11,695.87 | 25,000.00 | 13,304.13 | 46.78 |
| 5970850 - Gasoline | 0.00 | 108.75 | 500.00 | 391.25 | 21.75 |
| 5970900 - Equipment < \$10,000 | <u>3,992.01</u> | <u>4,644.01</u> | <u>6,000.00</u> | <u>1,355.99</u> | <u>77.40</u> |
| | <u>81,531.56</u> | <u>596,956.30</u> | <u>1,005,630.00</u> | <u>408,673.70</u> | <u>59.36</u> |
| <u>Capital Expenditures</u> | | | | | |
| 5980400 - Equipment | 0.00 | 6,969.28 | 8,110.00 | 1,140.72 | 85.93 |
| 5980410 - Computer Hardware | 0.00 | (390.61) | 7,500.00 | 7,890.61 | (5.21) |
| 5980420 - Computer Software | 1,008.05 | 34,796.63 | 39,265.00 | 4,468.37 | 88.62 |
| 5980600 - Furniture & Fixtures | <u>0.00</u> | <u>155.44</u> | <u>3,500.00</u> | <u>3,344.56</u> | <u>4.44</u> |
| | <u>1,008.05</u> | <u>41,530.74</u> | <u>58,375.00</u> | <u>16,844.26</u> | <u>71.14</u> |
| <u>Other Funding Activities</u> | | | | | |
| 5990900 - Per Capita Grant Expenditures | 1,633.74 | 24,526.64 | 73,000.00 | 48,473.36 | 33.60 |
| 5990940 - Trans to Library Capital Proj. Fund | 0.00 | 0.00 | 500,000.00 | 500,000.00 | 0.00 |
| 5993000 - Contingency Reserve | 0.00 | 0.00 | 60,000.00 | 60,000.00 | 0.00 |
| 5999940 - Friends Books Sale | <u>529.25</u> | <u>3,444.55</u> | <u>0.00</u> | <u>(3,444.55)</u> | <u>0.00</u> |
| | <u>2,162.99</u> | <u>27,971.19</u> | <u>633,000.00</u> | <u>605,028.81</u> | <u>4.42</u> |
| Total Library Fund Expenditures | <u>456,027.79</u> | <u>4,395,088.49</u> | <u>7,188,757.00</u> | <u>2,793,668.51</u> | <u>61.14</u> |
| <u>Capital Projects Fund</u> | | | | | |
| <u>Contractual Services</u> | | | | | |
| 5920110 - Professional Services | <u>0.00</u> | <u>0.00</u> | <u>40,000.00</u> | <u>40,000.00</u> | <u>0.00</u> |
| | <u>0.00</u> | <u>0.00</u> | <u>40,000.00</u> | <u>40,000.00</u> | <u>0.00</u> |
| <u>Capital Expenditures</u> | | | | | |
| 5980300 - Improvements | 0.00 | 51,994.85 | 54,500.00 | 2,505.15 | 95.40 |
| 5980400 - Equipment | 0.00 | 0.00 | 52,000.00 | 52,000.00 | 0.00 |
| 5980410 - Computer Hardware | 36,995.00 | 49,416.00 | 152,750.00 | 103,334.00 | 32.35 |
| 5980420 - Computer Software | 0.00 | 10,980.59 | 11,000.00 | 19.41 | 99.82 |
| 5980600 - Furniture and Fixtures | <u>0.00</u> | <u>6,484.99</u> | <u>13,000.00</u> | <u>6,515.01</u> | <u>49.88</u> |
| | <u>36,995.00</u> | <u>118,876.43</u> | <u>283,250.00</u> | <u>164,373.57</u> | <u>41.97</u> |
| Total Capital Projects Fund Expenditures | <u>36,995.00</u> | <u>118,876.43</u> | <u>323,250.00</u> | <u>204,373.57</u> | <u>36.78</u> |
| Total of All Funds | <u>499,022.79</u> | <u>4,519,964.92</u> | <u>7,512,007.00</u> | <u>2,992,042.08</u> | <u>60.17</u> |

See Accountants' Compilation Report